
Missouri Department of Revenue

Non-Appropriated Funds Sources and Application



This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited with the State Treasurer.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. State Fair Grandstand/Event Escrow Account	\$ 1,049,017	2,108,112	1,941,171	1,215,958	Cash	1,215,958
Mo. State Fair Foundation	82,200	144,949	136,540	90,609	Cash	90,609
Mo. State Fair Agricultural Youth Fund	25,100	83,267	71,787	36,580	Cash	36,580
Mo. State Fair Sheep Producers Fund	23,823	120		23,943	Cash	23,943
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 406,296	227,465	385,889	247,872	Cash	247,872
PCH Settlement Account	3,012,635	6,012,875	6,159,669	2,865,841	Cash	3,865,841
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,547,335	27,586,074	27,785,189	3,348,220	Cash	3,348,220
Inmate Canteen Fund	3,459,263	27,763,899	26,198,227	5,024,935	Cash	5,024,935
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 356,926,281	165,078,935	191,801,631	330,203,585	Cash, TI	1,669,731,101
Missouri Development Finance Board	50,150,960	9,445,613	2,257,424	57,339,149	Cash, TI, Rec, Eq, Pre Exp	112,224,883
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 261,769	12,305	400	273,674	Cash, CS	286,783
Student and Activities Fund	103,881	177,494	174,411	106,964	Cash	106,694
Missouri School for the Blind:						
Trust Fund	5,480,108	636,000	695,331	5,420,777	Cash, TN, FA, CS	7,477,267
Activities Fund	47,155	129,408	124,491	52,072	Cash	52,072
Student Fund	4,388	2,921	3,299	4,010	Cash	4,010
Handicapped Children's Trust Fund	378,179	15,579	573	393,185	Cash, CS	405,876

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 751,692	265,124,960	264,789,259	1,087,393	Cash	1,087,393
<u>Central Missouri State University:</u>						
Current General Fund	\$ 13,826,823	59,470,265	50,353,964	22,943,124	Cash,CD,Inv	22,943,124
Current Restricted Fund	1,524,016	15,287,057	16,032,896	778,177	Cash,CD	778,177
Auxiliary Services Designated	1,550,659	26,210,934	25,680,446	2,081,147	Cash,CD,Inv	2,081,147
Loan Funds - Restricted Fund	7,512,149	1,057,691	526,438	8,043,402	TN	8,043,402
Endowment and Similar Restricted Fund	850,885	592	144,634	706,843	CD	706,843
Unexpended Plant Restricted Fund	11,493,069	7,017,817	10,589,122	7,921,764	Cash,CD	7,921,764
<u>Harris-Stowe State College:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 4,660,096	4,505,755	4,943,869	4,221,982	Cash,Rec	4,221,982
Other Revenues	362,299	106,124	69,016	399,407	Cash,Rec	399,407
Current Funds - Restricted:						
Federal Grants and Contracts	(264,964)	4,999,637	5,109,156	(374,483)	Cash,Rec	(374,483)
Other Revenue	318,753	518,029	447,870	388,912	Cash,Rec	388,912
Loan Fund	32,035	810	17,715	15,130	Rec	15,130
Endowment	674,251	15,119		689,370	TI	689,370
Plant	4,481,656	297,698	412,657	4,366,697	Rec, TI	4,366,697
<u>Lincoln University:</u>						
Current Funds (General, Restricted, Auxillary)	\$ 4,897,736	45,942,955	45,008,421	5,832,270	Cash, TI, Rec, Pre Exp	5,832,270
<u>Missouri Southern State College:</u>						
Current Funds	\$ 55,867,900	36,351,495	34,486,858	57,732,537	Cash, Rec, Inv, TI, Pre Exp, Eq	81,946,673
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$	18,537,346	18,537,346			
Interest Income		101,694	101,694			
State Vocational Reimbursements		52,632	52,632			
Reimbursement from Auxiliary		169,020	169,020			
Miscellaneous Income		695,702	695,702			
Auxiliary Services:						
Student Fees		1,064,341	1,064,341			
Sales and Services		4,905,190	4,905,190			
Interest Income		96,583	96,583			
Other Income:						
Interest Income		1,432	1,432			
District Taxation		717	717			
Revenue Bond Proceeds	1,081,170	26,607,480	11,922,040	15,766,610	Cash, TI	15,766,610

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 7,679,453	42,369,585	37,583,915	12,465,123	Cash,Inv,Rec	16,717,663
Auxiliary Enterprises		14,391,067	14,391,067		Cash,Inv,Rec	778,262
Restricted	576,193	6,654,503	6,631,208	599,488	Cash	609,026
Loan Fund	2,950,899	111,278	117,784	2,944,393	Cash,Rec	3,121,579
Plant Fund:						
Renewals and Replacements	1,103,226	1,102,295	1,827,032	378,489	Cash	4,067,706
Retirement of Indebtedness	2,735,696	4,286,283	3,885,038	3,136,941	Cash,Rec	6,684,766
Investment in Plant	112,247,714			112,247,714	Eq	112,247,714
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 24,257,010	101,919,823	97,882,267	28,294,566	Cash,TI,Rec	32,972,548
Loan Fund	4,786,239	221,494	6,264	5,001,469	Cash,Rec	5,001,695
Endowment and Similar Funds	4,238,010			4,238,010	TI	4,238,010
Plant Fund	152,601,615	15,937,601	20,899,941	147,639,275	Cash,Rec,Land,Bldg,Eq	256,938,782
Agency Fund	133,837	457,342	348,675	242,504	Cash	246,048
<u>Southwest Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 13,689,207	66,678,547	64,852,552	15,515,202		
Designated Fund	4,670,511	21,802,536	21,211,090	5,261,957		
Total General Operating Fund	18,359,718	88,481,083	86,063,642	20,777,159	TI,Inv,Pre Exp,Rec,Cash	64,334,534
Auxiliary Enterprises:						
Bookstore	2,073,099	2,570,225	2,140,010	2,503,314		
Parking	2,049,444	2,775,446	3,484,584	1,340,306		
Athletics	(147,129)	6,690,209	6,538,353	4,727		
Student Union	1,965,583	2,036,012	1,958,020	2,043,575		
Housing	5,966,659	19,362,674	22,974,502	2,354,831		
Hammons Student Center	550,072	1,588,460	1,394,256	744,276		
Total Auxiliary Enterprises	12,457,728	35,023,026	38,489,725	8,991,029	TI,Inv,Pre Exp,Rec,Cash	11,291,858
Restricted Fund	4,259,707	26,038,130	24,465,421	5,832,416	Rec,Cash,TI	8,518,950
West Plains Fund	2,342,661	11,797,846	11,113,748	3,026,759	TI,Inv,Rec,Pre Exp,Cash	3,495,680

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 34,912,875	39,127,369	30,957,950	43,082,294	Cash,TI,Inv,Rec	53,342,464
Current Funds - Restricted	4,386,469	2,838,087	3,849,409	3,375,147	Cash,Rec	7,734,366
Plant Fund	19,397,080	8,923,708	9,110,420	19,210,368	Cash,TI,Rec,CWIP	115,037,815
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (519,816,000)	1,186,502,000	1,493,858,000	(827,172,000)	Cash,TI,Rec,Inv	628,415,000
Restricted Funds	70,312,000	293,607,000	271,610,000	92,309,000	Cash,TI,Rec,Inv	165,336,000
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 19,140,702	782,642,682	697,280,304	104,503,080	Cash	104,503,080
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 127,194	1,692,685	1,634,230	185,649	Cash	185,649
Bellefontaine Habilitation Center	275,596	2,666,509	2,479,891	462,214	Cash	462,214
Central Missouri Regional Center	237,339	4,081,639	4,041,933	277,045	Cash	277,045
Cottonwood Residential Treatment Center	1,291	6,852	6,948	1,195	Cash	1,195
Fulton State Hospital	300,027	2,525,132	2,473,194	351,965	Cash	351,965
Hannibal Regional Center	173,463	2,403,913	2,350,953	226,423	Cash	226,423
Hawthorn Children's Psychiatric Hospital	173	417	590		Cash	
Higginsville Habilitation Center	105,118	1,352,493	1,335,909	121,702	Cash	121,702
Joplin Regional Center	513,947	2,600,140	2,579,620	534,467	Cash	534,467
Kansas City Regional Center	777,039	8,026,400	8,149,006	654,433	Cash	654,433
Kirksville Regional Center	103,166	1,236,956	1,244,385	95,737	Cash	95,737
Marshall Habilitation Center	179,415	2,003,910	2,003,432	179,893	Cash	179,893
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	2,928	71,421	60,847	13,502	Cash	13,502
Total Donated Stock	12,263			12,263	CS	11,865
Mid-Missouri Mental Health Center	80	76,756	76,204	632	Cash	632
Missouri Sexual Offender Treatment Center	5,194	18,821	13,213	10,802	Cash	10,802
Nevada Habilitation Center	115,595	841,116	845,939	110,772	Cash	110,772
Northwest Mo. Psychiatric Rehabilitation Center	134,525	855,318	862,059	127,784	Cash	127,784
Poplar Bluff Regional Center	214,559	1,762,565	1,764,168	212,956	Cash	212,956
Rolla Regional Center	260,435	2,116,764	2,103,522	273,677	Cash	273,677

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH						
(continued):						
Sikeston Regional Center	\$ 170,821	1,546,630	1,532,174	185,277	Cash	185,277
Southeast Mo. Mental Health	385,307	2,091,417	2,309,827	166,897	Cash	166,897
Southeast Mo. Residential Services	31,378	491,966	482,934	40,410	Cash	40,410
Southwest Mo. Mental Health	17,953	467,889	474,102	11,740	Cash	11,740
Springfield Regional Center	283,092	2,201,833	2,177,873	307,052	Cash	307,052
St. Louis Developmental Dis. Treatment Center	215,405	1,704,314	1,717,876	201,843	Cash	201,843
St. Louis Regional Center	743,664	6,341,502	6,339,162	746,004	Cash	746,004
St. Louis Psychiatric Rehabilitation Center	431,926	3,618,433	3,605,498	444,861	Cash	444,861
Western Missouri Mental Health	36,723	360,914	350,746	46,891	Cash	46,891
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 70,932	2,277,989	2,201,331	147,590	Cash,Repo	147,590
Missouri Savings Bond Account	6,135	786,184	746,846	45,473	Cash	45,473
Old Age Survivors Disability and Health Insurance Trust Fund	3,741	273,301,342	273,301,978	3,105	Cash	3,105
MO State Employees Deferred Comp. Fund	36,401	70,588,583	70,613,637	11,347	Cash	11,347
State of MO Cafeteria Plan Account	13,535	241,554	253,376	1,713	Cash	1,713
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	\$ 18,870	38		18,908	Cash	18,908
Personal Equipment Fund	14,683	98,183	95,624	17,242	Cash,Inv	12,632
Patrol Benefit Fund	28,299	1,370	3,200	26,469	Cash,CD	26,469
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	232,112	2,712,773	2,808,224	136,661	Cash	136,661
Fiduciary Residents Cash Fund		60,136	56,329	3,807	Cash	3,807
Veterans' Home Foundation	306,933	364,472	304,823	366,582	Cash,CD,Rec,CS	366,582
Mo. Veterans' Home, Mexico:						
Assistance League	349,801	215,041	189,978	374,864	Cash,CD	374,864
Residents Cash Fund	109,125	2,731,910	2,735,966	105,069	Cash	105,069
Fiduciary Residents Cash Fund	22,744	60,813	61,644	21,913	Cash	21,913
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	562,665	60,363	32,440	590,588	Cash,CD, TI	590,588
Residents Cash Fund	94,734	1,809,944	1,792,917	111,761	Cash	111,762
Fiduciary Residents Cash Fund		42,128	42,128			

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
(continued):						
Mo. Veterans' Home, St. James:						
Assistance League	\$ 190,969	106,724	104,721	192,972	Cash,CD	192,972
Residents Cash Fund	189,652	2,696,228	2,671,518	214,362	Cash	214,362
VA Fiduciary Fund	11,748	67,873	79,621		Cash	
Social Security Beneficiaries Account		58,073	58,073			
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	383,723	3,621,083	3,598,745	406,061	Cash	406,061
Veterans' Home Committee	55,587		55,587			
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	37,429	615,519	588,300	64,648	Cash	66,649
Mo. Veterans' Cemetery, Springfield:						
Assistance League	10,167			10,167	Cash	10,167
Mo. Veterans' Commission, Cameron:						
Assistance League	40,810	55,894	47,177	49,527	Cash,CD	49,527
Residents Cash Fund	76,016	741,644	721,231	96,429	Cash	96,429
Mo. Veterans' Commission Foundation, Inc.	33,721	22,410	25,210	30,921	Cash	30,921
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 5,190,418,601	1,042,548,317	373,479,943	5,859,486,975	Cash,Rec,TI,Eq	7,237,230,981
Administrative Law Judges and Legal						
Advisors Retirement System	13,465,338	3,291,473	1,018,631	15,738,180	Cash,Rec,TI,Eq	19,434,467
Judicial Plan	30,962,188	26,439,509	17,696,065	39,705,632	Cash,Rec,TI,Eq	48,850,837
Mo. State Employees Medical Care Plan,						
Life and LTD Insurance Program	330,559	26,232,545	26,245,743	317,361	Rec,TI,Cash	2,828,128
Public School Retirement System of Missouri	20,047,981,537	3,168,430,671	1,066,032,303	22,150,379,905	Cash,Rec,TI,Eq,Pre Exp	23,792,387,454
Non-Teacher School Employee Retirement						
System of Missouri	1,677,769,645	299,001,056	88,500,787	1,888,269,914	Cash,Rec,TI,Eq,Pre Exp	2,053,046,751

DEPARTMENT OF REVENUE (c)

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF SOCIAL SERVICES:						
Family Support Trust Fund	\$ 13,987,000	594,454,258	595,029,955	13,411,303	Cash, TI	13,411,303
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	40	846	755	131	Cash, Inv	255
Babler Lodge Canteen Fund	54	130	150	34	Cash	34
W. E. Sears Youth Center	436	1,001	681	756	Cash	756
Excel School Canteen Fund	102	25		127	Cash	127
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 34,758,661	12,810,587	25,410,943	22,158,305	Cash, TI	22,158,305
Insurance Plan-Cash	14,752,394	83,317,314	84,199,466	13,870,242	Cash	13,870,241
Insurance Plan-Investments		11,924,640		11,924,640	FA	11,924,640
Insurance Plan-Accrued Interest		80,989	72,708	8,281	FA	8,281
Insurance Plan-Receivables	14,892	11,151,425	11,151,166	15,151	Rec	15,151
Self Insurance Plan-Cash	594,097	43,127,636	43,721,733		Cash	
Self Insurance Plan-Investments	31,176,020	29,238,198	23,750,500	36,663,718	FA	36,663,718
Self Insurance Plan-Escrow	201,188	(1,376)		199,812	FA	199,812
Self Insurance Plan-Receivables	154,077	964,278	903,883	214,472	FA	214,472
Finance Corporation-Highway	12,065,064	143,329		12,208,393	Cash	12,208,393
Finance Corporation-Transit	27,816,624	10,329,804	9,983,498	28,162,930	Cash	28,162,930
Finance Corporation-Transportation	32,904,083	10,670,643	9,662,408	33,912,318	Rec	33,912,318
STATE TREASURER'S OFFICE:						
Special Obligation Refunding Bond:						
Depreciation and Replacement	\$ 1,019,704	12,197	19,704	1,012,197	Cash, Repo, FA	1,011,895
BPB A2001:						
Const JCCC	59,530,681	512,425	44,591,235	15,451,871	Cash, Repo, FA	15,447,249
Const WMMHC	5,634,743	49,866	5,352,523	332,086	Cash, Repo, FA	331,986
Const DNR Building	17,776,780	180,158	11,308,208	6,648,730	Cash, Repo, FA	6,646,741
TOTAL NON-APPROPRIATED FUNDS	\$ 27,735,712,103	9,212,411,213	6,458,606,707	30,489,516,609		36,925,607,093

See page 168 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2004**

Name of Fund or Source	Balance June 30, 2003	Receipts	Expenditures	Balance June 30, 2004 (a)	Type of Asset (b)	Asset Value
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(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2003, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2003 Comprehensive Annual Financial Report.

(b)	TI - Temporary Investments FA - Federal Agency Securities TN - Treasury Note TB - Treasury Bill Pre Exp - Prepaid Expenses	Rec - Accounts Receivable Inv - Inventories Bldg - Buildings Repo - Repurchase Agreement CWIP - Construction Work In Progress	Eq - Equipment CD - Certificate of Deposit CS - Common Stock
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(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Schedule of Changes in Assets and Liabilities - All Agency Funds beginning on page 75. Additional information about these funds is provided in the Notes to the Financial Statements and Agency Fund Descriptions beginning on page 70.